

Fees

Last Updated Friday, 22 September 2006

- 2006 Fee Schedule (1.63 MB)
- Fee Estimator - only for commerical projects
- Hourly Billing

Need to know what fees you owe?

Go to our new Construction Permit Status Report and find out what fees have been paid and what fees are due. Other online services are available at SKIP-A-TRIP.

-

Payment Due Dates

-

Payment Types Accepted

-

Sales/Use Tax on Permits

-

Tax- Exemption

-

Plant Investment Fees

-

Excise Taxes

-

Refunds

Payment Due Dates

Fees are due at the time of application with the following exceptions:

Building and Right-of-Way Permits

A plan check fee is due at the time of application for building, grading and sitework permits. Most remaining fees are due at the time of permit issuance. Excise taxes and plant investment fees are due either at time of permit issuance or prior to scheduling final inspections, depending on the type of construction. Additional fees may apply for resubmittals and reinspections.

Contractor Licensing

Fee is due at the time of application and upon annual renewal.

Development Review Projects

Hourly fees may also apply for certain application types after the city performs the initial review. Refer to the Hourly Billing Frequently Asked Questions document for further information.

Elevator Certificates

Certificate fee is due on an annual basis prior to inspection.

Floodplain Development Permits

An additional fee may be charge if revisions are required.

Rental Housing Licenses

Fee is due at the time of application and upon renewal every four years.

Revocable Permits/Leases

Fee is due at the time of application and upon renewal every three years. In addition, leases are charged an annual fee based on the square footage of the leased area.

[Top](#)

Payment Types Accepted

Cash, checks, Visa, and MasterCard are accepted. Visa and MasterCard payments are limited to \$2,500 per permit or review. Applicants may pay by Visa or MasterCard in person or by faxing in the following form:

[Link to pdf of credit card form \(15.95 KB\)](#)

[Top](#)

Sales/Use Tax on Permits

City of Boulder and Boulder County sales/use taxes are collected on:

- building and right-of-way permits

- utility taps and meters

- publications and photocopies

Sales/Use tax on permits is based on the cost of construction materials for the project, which the city estimates as follows:

- building permits: 50% of the total project valuation

- right-of-way and grading permits: 30% of the total project valuation

Don't pay Sales/Use Tax twice!

Construction material is any material that becomes an integral and inseparable part of a completed structure or project. Appliances, including but not limited to, stoves, refrigerators, and washers and dryers are not considered construction material. For a complete listing of qualifying and non-qualifying materials, contact the City's Revenue/Sales Tax Division.

Construction materials purchased after a permit is issued are exempt from city and county sales/use taxes at vendors throughout Colorado (3-2-9 (c) BRC). Present the permit number and project address to vendors when requesting this exemption (3-2-7 (c) (2) BRC).

Planning & Development Services does not refund sales/use tax after the time of permit application. However, a licensed contractor may request an audit at the completion of their project if they believe they overpaid tax on the actual material value of the project. Contact the City's Revenue/Sales Tax Division for further information.

[Top](#)

Tax-Exemption

Tax-exemption is determined by the general contractor applying for the permit. Applicants must be listed on the Exempt Entities List (47.17 KB) to qualify for tax-exemption. Contact the City's Revenue/Sales Tax Division for further information.

Tax-exempt entities are exempt from both city and county sales/use taxes if they are licensed and acting as their own contractor (3-2-7 BRC). Private contractors working on behalf of a tax-exempt organization are exempt from county sales tax only (3-2-7 BRC). Tax-exempt entities are not exempt from any other fees.

[Top](#)

Plant Investment Fees

Plant Investment Fees (PIFs) are charged in order to utilize the city's water, wastewater and storm water infrastructure systems.

-

Water and wastewater PIFs are calculated based on the project's number of bathrooms and increase in gallons per minute (gpm) demand. The gpm demand is based on the number and type of plumbing fixtures being fed by the project's water meter. Water and Wastewater Plant Investment Fee Calculation Worksheet 676.30 Kb

-

Irrigation PIFs are charged for multi-family and non-residential projects and are based on the gpm demand of the largest irrigated zone.

-

Storm water PIFs are charged for projects that increase the amount of impervious area on the site. For additional information, refer to the " Storm Water Plant Investment Fee Calculation Worksheet (152.16 KB)".

Excise Taxes

Development Excise Taxes

These taxes are charged on new residential and non-residential development and non-residential additions in the city to fund the cost of future capital improvements, including transportation and parks improvements.

Education Excise Tax

This tax is charged on new residential development in the city to promote development of public educational facilities and services.

Housing Excise Tax

This tax is charged on new residential and non-residential development and non-residential additions in the city to promote the development and provision of housing in the city that is affordable to low-income households.

Top

Refunds

Requests for refunds must be initiated with a Project Specialist either in person at the Service Center or by phone at 303-441-1880. Refunds are not issued for electronic data.

Building Permit Fees

Building permit fees may be refunded if the applicant withdrew the application prior to commencing work. An inspection may be scheduled to verify that no work was completed. Taxes, plant investment fees and utility fees are fully refunded; permit fees are refunded at 80 percent. Plan check fees are non-refundable.

Development Review Fees

Development review fees may be refunded when an unambiguous written request to withdraw the application and refund the fee is received at P&DS within five days of the date on which the application was received.

Top

